FILED EFFECTIVE ARTICLES OF INCORPORATION

OF

2006 MAY 19 AM 9:41 IDAHOMESANDLAND, INC.

The undersigned, acting as the incorporator of a corporation (hereinatter) referred "Corporation") under the Idaho Business Corporation Act (the Act"), adopts the fello Articles of Incorporation for the Corporation:

ARTICLE I

NAME

The name of the corporation shall be IDAHOMESANDLAND, INC."

ARTICLE II

PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE III

PURPOSE AND POWERS

Section 1. The purpose for which this Corporation is organized is: The transaction of any or all lawful business for which corporations may be incorporated under the Act; to do everything necessary, proper, advisable or convenient for the conduct of said business; and to do all other things incident thereto or connected therewith, which are not forbidden by the Act, by other law, or by these Articles of Incorporation.

Section 2. The Corporation shall have and may exercise all powers necessary or convenient to effect its purpose including but not limited to the statutory powers specified in the appropriate sections of the Idaho Code, as amended and supplemented.

ARTICLE IV

AUTHORIZED SHARES

Section I. NUMBERS. The aggregate number of shares of common stock, which the Corporation shall have the authority to issue, is 5,000 shares. The stock shall have \$10 par value.

Section 2. DIVIDENDS. The holders of the common stock shall be entitled to receive, when and as declared by the Board of Directors, as permitted by the Act, dividends or distributions payable either in cash, in property, or in shares of the capital stock of the Corporation.

Section 3. STOCK NONASSESSABLE. The private property of the shareholders of the Corporation shall not be subject to the payment of corporate debts to any extent whatsoever, and shares of the Corporation shall not be subject to assessment for the purpose of paying expenses, conducting business, or paying debts of the Corporation.

<u>Section 4. VOTING POWER.</u> The entire voting power for the election of the Directors and for all other purposes shall be vested exclusively in the holders of the common stock, who shall be entitled to one vote for each share of common stock held by them of record.

ARTICLE V

PREEMPTIVE RIGHTS

Shareholders of the Corporation shall have preemptive and preferential rights of subscription of any shares of the Corporation, whenever now or hereafter authorized, or to obligations convertible into stock of the Corporation, issued or sold, and the Board of Directors in issuing stock of the Corporation, or obligations convertible into stock, shall first offer such issue of stock or obligations to the shareholders of the Corporation.

ARTICLE VI

REGISTERED OFFICE

The address of the initial registered office of the Corporation is 2989 West Kendrick Street, Meridian, Idaho 83642, the name of its initial registered agent is Jonna G Adams.

ARTICLE VII

BOARD OF DIRECTORS

The number of Directors of the Corporation shall be as specified in the By-Laws. The number of Directors constituting the initial Board of Directors is (1) one and the name and address of the persons who are to serve as Directors until the first annual meeting or until their successors are elected and shall qualify is:

Name	Address
Jonna G Adams	2989 West Kendrick Street, Meridian, Idaho 83642
	ARTICLE VIII
	INCORPORATOR
Jonna G Adams	2989 West Kendrick Street, Meridian, Idaho 83642
	ARTICLE IX

SPECIAL PROVISIONS

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued there under. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

Ionna G Adams

State of Idaho) :ss County of Canyon)

On this 1st day of May 2006, before me the undersigned notary public in and for the State of Idaho, personally appeared Jonna G Adams known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same.

In witness whereof, I have hereunto set my hand and affixed my official seal, the day and year above written herein.

Sharla O'Krakel Notary Public for Idaho

Residing at Nampa My commission expires: 05/16/2009

